

# Royal



# Gazette

## Part II Regulations under the Regulations Act

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**In force date of regulations:** As of March 4, 2005\*, the date a regulation comes into force is determined by subsection 3(6) of the *Regulations Act*. The date a regulation is made, the date a regulation is approved, the date a regulation is filed and any date specified in a regulation are important to determine when the regulation is in force.

\*Date that subsections 3(6) and (7) and Sections 11 and 13 of the *Regulations Act* and amendments to the *Regulations Act* made by Chapter 46 of the Acts of 2004 were proclaimed in force.

**N.S. Reg. 165/2017**

Made: November 16, 2017

Filed: November 17, 2017

Prescribed Petroleum Products Prices

Order dated November 16, 2017  
made by the Nova Scotia Utility and Review Board  
pursuant to Section 14 of the *Petroleum Products Pricing Act*  
and Sections 16 to 19 of the *Petroleum Products Pricing Regulations*

**Order****M08382**

**In the matter of the *Petroleum Products Pricing Act***

- and -

**In the matter of prescribing prices for petroleum products  
pursuant to Section 14 of the *Petroleum Products Pricing Act* and  
Sections 16 to 19 of the *Petroleum Products Pricing Regulations***

**Before:** Steven M. Murphy, MBA, P. Eng., Member

**Whereas** the purpose of the *Petroleum Products Pricing Regulations* is to ensure just and reasonable prices for specified petroleum products taking into consideration the objectives of preserving the availability of such products in rural areas, stabilizing prices of such products and minimizing the variances in prices of such products across the Province;

**And whereas** the Nova Scotia Utility and Review Board (“Board”) considered the manner in which it would proceed to set petroleum product prices in its decision, 2006 NSUARB 108, issued on October 16, 2006;

**And whereas** the Board revised the wholesale margin effective January 4, 2013, in its decision, 2012 NSUARB 213, issued on December 12, 2012;

**And whereas** the Board revised the retail margin and the transportation allowance effective October 28, 2016, in its decision, 2016 NSUARB 168, issued on September 26, 2016;

**And whereas** the average of the average of the daily high and low reported product prices (in Canadian cents) for the week ended November 15, 2017, are:

Grade 1 Regular gasoline	62.8¢ per litre
Ultra-low-sulfur diesel oil	64.5¢ per litre

**Now therefore** the Board prescribes the benchmark prices for petroleum products to be:

Gasoline:	
Grade 1	62.8¢ per litre
Grade 2	65.8¢ per litre
Grade 3	68.8¢ per litre
Ultra-low-sulfur diesel oil	64.5¢ per litre

**And now therefore** the Board has determined, based on historical data regarding price changes and to achieve revenue neutrality, it is appropriate to apply, and the Board so orders, forward averaging corrections of:

Gasoline:	plus 0.7¢ per litre
Ultra-low-sulfur diesel oil:	plus 0.9¢ per litre

**And whereas** a winter blending adjustment of plus 2.2¢ per litre is required for ultra-low-sulfur diesel oil;

**And now therefore** the Board prescribes the prices for petroleum products as set forth in Schedule “A” effective on and after 12:01 a.m., November 17, 2017.

Dated at Halifax, Nova Scotia, this 16th day of November, 2017.

sgd: *Doreen Friis*  
Clerk of the Board

### Schedule "A"

**Prices Prescribed for Petroleum Products  
under the *Petroleum Products Pricing Act* and the  
*Petroleum Products Pricing Regulations*  
effective on and after 12:01 a.m. on November 17, 2017**

Nova Scotia Petroleum Price Schedule								
Petroleum Prices in Cents/Litre					Self-Service Pump Prices (Pump Prices includes 15% HST)		Full-Service Pump Prices	
	Base Wholesale Price	Fed. Excise Tax	Prov. Tax	Wholesale Selling Price	Min	Max	Min	Max
<b>Zone 1</b>								
Regular Unleaded	70.7	10.0	15.5	96.2	116.5	118.7	116.5	999.9
Mid-Grade Unleaded	73.7	10.0	15.5	99.2	119.9	122.1	119.9	999.9
Premium Unleaded	76.7	10.0	15.5	102.2	123.4	125.6	123.4	999.9
Ultra-Low-Sulfur Diesel	74.8	4.0	15.4	94.2	114.2	116.4	114.2	999.9
<b>Zone 2</b>								
Regular Unleaded	71.2	10.0	15.5	96.7	117.1	119.3	117.1	999.9
Mid-Grade Unleaded	74.2	10.0	15.5	99.7	120.5	122.7	120.5	999.9
Premium Unleaded	77.2	10.0	15.5	102.7	124.0	126.2	124.0	999.9
Ultra-Low-Sulfur Diesel	75.3	4.0	15.4	94.7	114.8	117.0	114.8	999.9
<b>Zone 3</b>								
Regular Unleaded	71.6	10.0	15.5	97.1	117.5	119.7	117.5	999.9
Mid-Grade Unleaded	74.6	10.0	15.5	100.1	121.0	123.2	121.0	999.9
Premium Unleaded	77.6	10.0	15.5	103.1	124.4	126.6	124.4	999.9
Ultra-Low-Sulfur Diesel	75.7	4.0	15.4	95.1	115.2	117.4	115.2	999.9
<b>Zone 4</b>								
Regular Unleaded	71.7	10.0	15.5	97.2	117.6	119.8	117.6	999.9
Mid-Grade Unleaded	74.7	10.0	15.5	100.2	121.1	123.3	121.1	999.9
Premium Unleaded	77.7	10.0	15.5	103.2	124.5	126.7	124.5	999.9
Ultra-Low-Sulfur Diesel	75.8	4.0	15.4	95.2	115.3	117.5	115.3	999.9
<b>Zone 5</b>								
Regular Unleaded	71.7	10.0	15.5	97.2	117.6	119.8	117.6	999.9
Mid-Grade Unleaded	74.7	10.0	15.5	100.2	121.1	123.3	121.1	999.9
Premium Unleaded	77.7	10.0	15.5	103.2	124.5	126.7	124.5	999.9
Ultra-Low-Sulfur Diesel	75.8	4.0	15.4	95.2	115.3	117.5	115.3	999.9
<b>Zone 6</b>								
Regular Unleaded	72.4	10.0	15.5	97.9	118.4	120.6	118.4	999.9
Mid-Grade Unleaded	75.4	10.0	15.5	100.9	121.9	124.1	121.9	999.9
Premium Unleaded	78.4	10.0	15.5	103.9	125.4	127.5	125.4	999.9
Ultra-Low-Sulfur Diesel	76.5	4.0	15.4	95.9	116.2	118.3	116.2	999.9

**N.S. Reg. 166/2017**

Made: November 23, 2017

Filed: November 24, 2017

Prescribed Petroleum Products Prices

Order dated November 23, 2017  
made by the Nova Scotia Utility and Review Board  
pursuant to Section 14 of the *Petroleum Products Pricing Act*  
and Sections 16 to 19 of the *Petroleum Products Pricing Regulations*

**Order****M08399**

**In the matter of the *Petroleum Products Pricing Act***

- and -

**In the matter of prescribing prices for petroleum products  
pursuant to Section 14 of the *Petroleum Products Pricing Act* and  
Sections 16 to 19 of the *Petroleum Products Pricing Regulations***

**Before:** Murray E. Doehler, CPA, CA, P.Eng., Member

**Whereas** the purpose of the *Petroleum Products Pricing Regulations* is to ensure just and reasonable prices for specified petroleum products taking into consideration the objectives of preserving the availability of such products in rural areas, stabilizing prices of such products and minimizing the variances in prices of such products across the Province;

**And whereas** the Nova Scotia Utility and Review Board (“Board”) considered the manner in which it would proceed to set petroleum product prices in its decision, 2006 NSUARB 108, issued on October 16, 2006;

**And whereas** the Board revised the wholesale margin effective January 4, 2013, in its decision, 2012 NSUARB 213, issued on December 12, 2012;

**And whereas** the Board revised the retail margin and the transportation allowance effective October 28, 2016, in its decision, 2016 NSUARB 168, issued on September 26, 2016;

**And whereas** the average of the average of the daily high and low reported product prices (in Canadian cents) for the week ended November 23, 2017, are:

Grade 1 Regular gasoline	61.2¢ per litre
Ultra-low-sulfur diesel oil	65.0¢ per litre

**Now therefore** the Board prescribes the benchmark prices for petroleum products to be:

Gasoline:	
Grade 1	61.2¢ per litre
Grade 2	64.2¢ per litre
Grade 3	67.2¢ per litre
Ultra-low-sulfur diesel oil	65.0¢ per litre

**And now therefore** the Board has determined, based on historical data regarding price changes and to achieve revenue neutrality, it is appropriate to apply, and the Board so orders, forward averaging corrections of:

Gasoline:	plus 0.2¢ per litre
Ultra-low-sulfur diesel oil:	plus 0.8¢ per litre

**And whereas** a winter blending adjustment of plus 2.9¢ per litre is required for ultra-low-sulfur diesel oil;

**And now therefore** the Board prescribes the prices for petroleum products as set forth in Schedule “A” effective on and after 12:01 a.m., November 24, 2017.

Dated at Halifax, Nova Scotia, this 23rd day of November, 2017.

sgd: Lisa Wallace  
Clerk of the Board

### Schedule "A"

**Prices Prescribed for Petroleum Products  
under the *Petroleum Products Pricing Act* and the  
*Petroleum Products Pricing Regulations*  
effective on and after 12:01 a.m. on November 24, 2017**

Nova Scotia Petroleum Price Schedule								
Petroleum Prices in Cents/Litre					Self-Service Pump Prices (Pump Prices includes 15% HST)		Full-Service Pump Prices	
	Base Wholesale Price	Fed. Excise Tax	Prov. Tax	Wholesale Selling Price	Min	Max	Min	Max
<b>Zone 1</b>								
Regular Unleaded	68.7	10.0	15.5	94.2	114.2	116.4	114.2	999.9
Mid-Grade Unleaded	71.7	10.0	15.5	97.2	117.6	119.8	117.6	999.9
Premium Unleaded	74.7	10.0	15.5	100.2	121.1	123.3	121.1	999.9
Ultra-Low-Sulfur Diesel	76.0	4.0	15.4	95.4	115.6	117.8	115.6	999.9
<b>Zone 2</b>								
Regular Unleaded	69.2	10.0	15.5	94.7	114.8	117.0	114.8	999.9
Mid-Grade Unleaded	72.2	10.0	15.5	97.7	118.2	120.4	118.2	999.9
Premium Unleaded	75.2	10.0	15.5	100.7	121.7	123.9	121.7	999.9
Ultra-Low-Sulfur Diesel	76.5	4.0	15.4	95.9	116.2	118.3	116.2	999.9
<b>Zone 3</b>								
Regular Unleaded	69.6	10.0	15.5	95.1	115.2	117.4	115.2	999.9
Mid-Grade Unleaded	72.6	10.0	15.5	98.1	118.7	120.9	118.7	999.9
Premium Unleaded	75.6	10.0	15.5	101.1	122.1	124.3	122.1	999.9
Ultra-Low-Sulfur Diesel	76.9	4.0	15.4	96.3	116.6	118.8	116.6	999.9
<b>Zone 4</b>								
Regular Unleaded	69.7	10.0	15.5	95.2	115.3	117.5	115.3	999.9
Mid-Grade Unleaded	72.7	10.0	15.5	98.2	118.8	121.0	118.8	999.9
Premium Unleaded	75.7	10.0	15.5	101.2	122.2	124.4	122.2	999.9
Ultra-Low-Sulfur Diesel	77.0	4.0	15.4	96.4	116.7	118.9	116.7	999.9
<b>Zone 5</b>								
Regular Unleaded	69.7	10.0	15.5	95.2	115.3	117.5	115.3	999.9
Mid-Grade Unleaded	72.7	10.0	15.5	98.2	118.8	121.0	118.8	999.9
Premium Unleaded	75.7	10.0	15.5	101.2	122.2	124.4	122.2	999.9
Ultra-Low-Sulfur Diesel	77.0	4.0	15.4	96.4	116.7	118.9	116.7	999.9
<b>Zone 6</b>								
Regular Unleaded	70.4	10.0	15.5	95.9	116.2	118.3	116.2	999.9
Mid-Grade Unleaded	73.4	10.0	15.5	98.9	119.6	121.8	119.6	999.9
Premium Unleaded	76.4	10.0	15.5	101.9	123.0	125.2	123.0	999.9
Ultra-Low-Sulfur Diesel	77.7	4.0	15.4	97.1	117.5	119.7	117.5	999.9

**N.S. Reg. 167/2017**

Made: November 28, 2017

Filed: November 29, 2017

Pension Benefits Regulations—amendment

Order in Council 2017-300 dated November 28, 2017  
Amendment to regulations made by the Governor in Council  
pursuant to Section 139 of the *Pension Benefits Act*

The Governor in Council on the report and recommendation of the Minister of Finance and Treasury Board dated October 19, 2017, and pursuant to Section 139 of Chapter 41 of the Acts of 2011, the *Pension Benefits Act*, is pleased to amend the *Pension Benefits Regulations*, N.S. Reg. 200/2015, made by the Governor in Council by Order in Council 2015-133 dated April 21, 2015, to add provisions respecting asset transfers, in the manner set forth in Schedule “A” attached to and forming part of the report and recommendation, effective on and after November 28, 2017.

**Schedule “A”**

**Amendment to the *Pension Benefits Regulations*  
made by the Governor in Council under Section 139 of  
Chapter 41 of the Acts of 2011,  
the *Pension Benefits Act***

- 1 (1) Section 2 of the *Pension Benefits Regulations*, N.S. Reg. 200/2015, made by the Governor in Council by Order in Council 2015-133 dated April 21, 2015, is re-designated as subsection 2(1).
- (2) The definition of “valuation report” in subsection 2(1) of the regulations is amended by
  - (a) adding “or 54” immediately after “53” in subclause (ii);
  - (b) striking out the semicolon at the end of subclause (iv) and substituting a comma; and
  - (c) adding the following subclauses immediately after subclause (iv):
    - (v) clauses 1(e) and (f) of Schedule 7: Information Required for Application for Superintendent’s Consent to Transfer of Assets, for a valuation report to be included in an application for the Superintendent’s consent to a transfer of assets upon the sale of a business,
    - (vi) clauses 3(e) and (f) of Schedule 7: Information Required for Application for Superintendent’s Consent to Transfer of Assets, for a valuation report to be included in an application for the Superintendent’s consent to a transfer of assets upon the establishment of a successor pension plan;
- (3) Section 2 of the regulations is further amended by adding the following subsections immediately after subsection 2(1):
  - (2) In the Act and these regulations,
 

“advisory committee”, in relation to a pension plan, means a committee established in accordance with and for the purposes of Section 36 of the Act;

“bargaining agent” means a bargaining agent as defined in the *Trade Union Act*.

- (3) In subsection 110(1) of the Act, “established by an employer” includes circumstances in which the employer becomes a participating employer in the pension plan.
- 2 Subsection 6(1) of the regulations is amended by adding a comma immediately after “solvency relief report”.
- 3 The regulations are amended by repealing Section 36.
- 4 The regulations are further amended by adding the following Part immediately after Part 7:

## **Part 8: Asset Transfers Between Pension Plans**

### **Interpretation and Application for Part 8**

#### **Application of this Part**

**254** This Part applies with respect to every transfer of assets under Section 108 or 110 of the Act from an original pension plan to a successor pension plan.

#### **Definitions for Sections 107, 108 and 110 of the Act and this Part**

**255** In this Part,

“agreement for a transfer of assets” means an agreement with respect to a transfer of assets under Section 110 of the Act between the sponsors of the original pension plan and the successor pension plan;

“applicant” means an administrator who files an application for consent;

“application for consent” means an application for the Superintendent’s consent to a transfer of assets under subsection 108(11) or 110(6) of the Act;

“election form” means a form established by an applicant to allow recipients of the form to consent or object to a transfer of assets;

“eligible to transfer assets” means, in relation to a member, former member, retired member or other person entitled to benefits under the original pension plan, eligible for a transfer of assets, in accordance with an employers’ agreement or an agreement for a transfer of assets, in respect of their entitlement under the original pension plan;

“entitlement under the original pension plan” means, in relation to a member, former member, retired member or other person entitled to benefits under the original pension plan, any or all of the following under the original pension plan:

- (i) a member’s pension benefits and ancillary benefits or other benefits,
- (ii) a former member’s deferred pension and any ancillary benefits or other benefits,
- (iii) a retired member’s pension and any ancillary benefits or other benefits,
- (iv) the pension benefit, deferred pension or pension and any ancillary benefits or other benefits of any other person entitled to benefits;

“Schedule 7” means “Schedule 7: Information Required for Application for Superintendent’s Consent to Transfer of Assets”<sup>22</sup> to these regulations;

“Schedule 8” means “Schedule 8: Original Pension Plan - Information Required for Notices for Transfers of Assets (S. 108 and 110 of Act)”<sup>22</sup> to these regulations;

“Schedule 9” means “Schedule 9: Successor Pension Plan - Information Required for Notices for Transfers of Assets (S. 108 and 110 of Act)”<sup>22</sup> to these regulations;

“solvency ratio” means the solvency ratio calculated under Section 256;

“transfer consent” means consent to a transfer of assets in respect of their entitlement under the original pension plan by persons who are eligible to transfer assets;

“transfer of assets” means a transfer of all or part of the assets of an original pension plan to a successor pension plan under Section 108 or 110 of the Act.

### Calculations and Dates

#### Calculation of solvency ratio

**256** The solvency ratio determined for a pension plan must be calculated in accordance with the following formula:

$$\text{solvency ratio} = Y \div Z$$

in which

Y = the sum of all of the following:

- (i) the total amount of the solvency assets of the pension plan,
- (ii) the total amount of any letters of credit held in trust for the pension plan

Z = the total amount of the solvency liabilities of the pension plan.

#### Determining commuted value of benefits

**257** The commuted value of any entitlement under the original pension plan for the purposes of a transfer of assets must be determined in accordance with actuarial methods and assumptions that are consistent with Section 3500 of the *Canadian Institute of Actuaries Standards of Practice*.

#### Effective date of transfer of assets upon sale of business

**258** The effective date of a transfer of assets under Section 108 of the Act is the effective date of the sale, assignment or disposition of all or part of the original employer’s business or all or part of the assets of the business to the successor employer.

#### Effective date of transfer of assets upon establishment of successor pension plan

**259** The effective date of a transfer of assets under Section 110 of the Act is the effective date of the amendment to the pension plan that purports to give effect to the transfer.

#### Deadline for completing transfer of assets

**260** A transfer of assets must be completed no later than 120 days after the date that the Superintendent consents to the transfer.



## Transfers of Defined Benefits

### Application of Sections 262 to 269

**261** Sections 262 to 269 apply to a transfer of assets with respect to defined benefits in which both the original pension plan and the successor pension plan provide defined benefits.

### Amount of assets to be transferred

**262 (1)** The amount of assets to be transferred in a transfer of assets is the amount calculated using the following formula:

$$(X + Y) - Z$$

in which all of the following values apply, as adjusted for interest to the date the transfer of assets is completed, at a rate of return that can reasonably be attributed to the operation of the pension fund:

X = the amount calculated under subsection (2)

Y = the amount calculated under subsection (3)

Z = the amount of the payments made and expenses paid, on or after the effective date of the transfer of assets to the date the transfer of assets is completed, in respect of the persons whose entitlement under the original pension plan has been transferred to the successor pension plan.

**(2)** In the formula in subsection (1), “X” is the amount calculated as of the effective date of the transfer of assets using the following formula:

$$(A \times (B \div C)) - D$$

in which

A = the sum of all of the following:

- (i) the total amount of the solvency assets of the original pension plan,
- (ii) the total amount of all letters of credit held in trust for the original pension plan

B = the total amount of the solvency liabilities to be transferred from the original pension plan to the successor pension plan

C = the total amount of the solvency liabilities of the original pension plan before the transfer of assets

D = the total amount to be paid into retirement savings arrangements under subsection 107(7) of the Act and paid to individuals under subsection 107(8) of the Act.

**(3)** In the formula in subsection (1), “Y” is the amount calculated using the following formula:

$$E \times (B \div C)$$

in which

- B = the same meaning as in subsection (2)
- C = the same meaning as in subsection (2)
- E = the amount of special payments made or required to be made into the original pension plan in respect of the period on or after the effective date of the transfer of assets to the date the transfer of assets is completed.

**Solvency ratio condition for Superintendent's consent to transfer of assets**

**263** It is prescribed under clauses 108(13)(g) and 110(7)(e) of the Act as an additional criterion to be satisfied for the Superintendent's consent to the transfer of assets, that 1 of the following conditions be satisfied after the transfer of assets:

- (a) the solvency ratio of the successor pension plan is
  - (i) for a transfer of assets under Section 108, at least 0.85,
  - (ii) for a transfer of assets under Section 110, at least 1.0;
- (b) the solvency ratio of the successor pension plan is no more than the following:
  - (i) 0.05 below the solvency ratio of the original pension plan before the transfer,
  - (ii) 0.05 below the solvency ratio of the successor pension plan before the transfer.

**Special payments to continue to be made by original employer**

**264** The original employer's obligation to make special payments under the original pension plan continues until the transfer of assets is completed.

**Content required in certain valuation reports**

- 265 (1)** This Section applies to a valuation report for the original pension plan or the successor pension plan with a valuation date that falls after the effective date of the transfer of assets but before the date the assets are transferred to the successor pension plan.
- (2)** The valuation report must disclose the amount of the assets and liabilities to be transferred to the successor pension plan in respect of the entitlement under the original pension plan of any person for whom assets are being transferred to the successor pension plan.

**Restriction on reducing successor pension plan accrued benefits**

**266** It is a prescribed requirement under clause 106(1)(b) of the Act for a transfer of assets that the successor pension plan not permit any reduction in accrued pension benefits or accrued ancillary benefits in circumstances under which the original pension plan would not be permitted to reduce them.

**Amount of accrued pension benefits under successor pension plan**

**267** The amount of accrued pension benefits under the successor pension plan of a member whose assets have been transferred, calculated without taking into account ancillary benefits, must equal at least 85% of the amount of their accrued pension benefits under the original pension plan, calculated without taking into account ancillary benefits, as of the effective date of the transfer of assets.

**Transfers of excess amounts into LIRA or LIF under subsection 107(8) of the Act**

**268** Section 198 applies to a payment of a lump sum to an individual under subsection 107(8) of the Act except that, in the definition of "excess amount" in subsection 198(1), "the amount transferable

under clause 61(1)(b) of the Act into a LIRA or LIF, or the amount transferable under clause 67(1)(b) of the Act into a registered retirement savings arrangement” must be read as “the amount transferable under subsection 107(7) of the Act into a prescribed retirement savings arrangement”.

### **Notices about transfers of assets with respect to defined benefits**

**269 (1)** A notice required by this Section must be

- (a) prepared as at the effective date of the transfer of assets; and
  - (b) given to the intended recipient no later than 4 months after the effective date of the transfer of assets.
- (2)** All of the following notices must be given by the specified administrator to the following persons:
- (a) by the administrator of the original pension plan:
    - (i) to each member who is eligible to transfer assets, a notice containing the information set out in
      - (A) subsection 1(1) of Schedule 8, and
      - (B) for a transfer of assets that requires transfer consent, subsection 1(2) of Schedule 8,
    - (ii) for a transfer of assets that requires transfer consent, to each former member, retired member and other person entitled to benefits under the original pension plan, who is eligible to transfer assets, a notice containing the information set out in Section 2 of Schedule 8,
    - (iii) to each member, former member, retired member and other person entitled to benefits under the original pension plan, who is not eligible to transfer assets, a notice containing the information set out in Section 3 of Schedule 8;
  - (b) by the administrator of the successor pension plan:
    - (i) to each member who is eligible to transfer assets, a notice containing the information set out in Section 1 of Schedule 9,
    - (ii) to each former member, retired member and other person entitled to benefits under the original pension plan, who is eligible to transfer assets, a notice containing the information set out in Section 2 of Schedule 9.
- (3)** All of the following notices must be given to bargaining agents and advisory committees by the specified administrator:
- (a) by the administrator of the original pension plan, to each bargaining agent and advisory committee that represents members, former members and retired members who are
    - (i) eligible to transfer of assets, a notice containing the information set out in subsection 4(1) of Schedule 8,
    - (ii) not eligible to transfer assets, a notice containing the information set out in

subsection 4(2) of Schedule 8;

- (b) by the administrator of the successor pension plan, to each bargaining agent and advisory committee that represents members, former members and retired members who are eligible to transfer assets, a notice containing the information set out in Section 3 of Schedule 9.
- (4) If there is a substantial change in any information contained in a notice required by subsection (3), an administrator must give an updated notice to the bargaining agent or advisory committee within a reasonable time after the administrator becomes aware of the change.
- (5) The notices required by this Section may be provided separately or jointly by the administrators of the original pension plan and the successor pension plan, but must be provided in a manner that enables the affected individuals to compare the information contained in the notices and their options.

### **Transfers of Defined Contribution Benefits**

#### **Application of Sections 271 and 272**

**270** Sections 271 and 272 apply to a transfer of assets with respect to defined contribution benefits in which both the original pension plan and the successor pension plan provide defined contribution benefits.

#### **Amount in individual accounts must not be less after transfer**

**271** It is a prescribed requirement under subsection 106(2) of the Act that a transfer of assets must not result in the amount in each individual account under the successor pension plan immediately after the transfer of assets for a person whose assets have been transferred to the successor pension plan being less than the amount in each individual account for that person under the original pension plan immediately before the transfer of assets.

#### **Notices about transfers of assets with respect to defined contribution benefits**

**272 (1)** A notice required by this Section must be

- (a) prepared as at the effective date of the transfer of assets; and
  - (b) given to the intended recipient no later than 4 months after the effective date of the transfer of assets.
- (2)** All of the following notices must be given by the specified administrator to the following persons:
- (a) by the administrator of the original pension plan:
    - (i) to each member who is eligible to transfer assets, a notice containing the information set out in
      - (A) subsection 5(1) of Schedule 8, and
      - (B) for a transfer of assets that requires transfer consent, subsection 5(2) of Schedule 8,
    - (ii) for a transfer of assets that requires transfer consent, to each former member, retired member and other person entitled to benefits under the original pension

- plan, who is eligible to transfer assets, a notice containing the information set out in Section 6 of Schedule 8,
- (iii) to each member, former member, retired member and other person entitled to benefits under the pension plan, who is not eligible to transfer assets, a notice containing the information set out in Section 7 of Schedule 8;
- (b) by the administrator of the successor pension plan,
- (i) to each member who is eligible to transfer assets, a notice containing the information set out in Section 4 of Schedule 9,
  - (ii) to each former member, retired member and other person entitled to benefits under the original pension plan, who is eligible to transfer assets, a notice containing the information set out in Section 5 of Schedule 9.
- (3) All of the following notices must be given to bargaining agents and advisory committees by the specified administrator:
- (a) by the administrator of the original pension plan, to each bargaining agent and advisory committee that represents any members, former members or retired members who are
    - (i) eligible to transfer assets, a notice containing the information set out in subsection 8(1) of Schedule 8, and
    - (ii) not eligible to transfer assets, a notice containing the information required by subsection 8(2) of Schedule 8;
  - (b) by the administrator of the successor pension plan, to each bargaining agent and advisory committee that represents any members, former members or retired members who are eligible to transfer assets, a notice containing the information set out in Section 6 of Schedule 9.
- (4) If there is a substantial change in any information contained in a notice required by subsection (3), an administrator must give an updated notice to the bargaining agent or advisory committee within a reasonable time after the administrator becomes aware of the change.
- (5) The notices required by this Section may be provided separately or jointly by the administrators of the original pension plan and the successor pension plan, but must be provided in a manner that enables the affected individuals to compare the information contained in the notices and their options.

### **Election to Transfer Assets Upon Sale of Business**

#### **Applicability of provisions to transfer of assets that requires transfer consent**

**273** Sections 274 to 278 apply with respect to a transfer of assets under Section 108 of the Act when transfer consent is required by an employers' agreement.

#### **Election forms and process**

**274 (1)** An election form containing the content set out in Section 275 must be provided by the administrator of the original pension plan to each person from whom transfer consent is required.

- (2) An election form must be provided as follows:
- (a) for a transfer of assets with respect to defined benefits, on the same date and in the same manner as the notices in Section 269 are provided;
  - (b) for a transfer of assets with respect to defined contribution benefits, on the same date and in the same manner as the notices in Section 272 are provided.
- (3) A person who receives or is presumed to have received an election form in the ordinary course of mail is deemed to have objected to the transfer of assets in respect of their entitlement under the original pension plan if either of the following occurs:
- (a) they do not clearly consent on the face of the election form to the transfer of assets in respect of their entitlement;
  - (b) the election form is not received by the applicant by the date set under Section 276.

**Information to be included in election form**

**275 (1)** An election form must contain all of the following information:

- (a) the name of the original pension plan and its Provincial registration number, identified as the original pension plan;
  - (b) the name of the successor pension plan and its Provincial registration number, identified as the successor pension plan;
  - (c) a statement that a person who receives or is presumed to have received an election form in the ordinary course of mail will be deemed to have objected to the transfer of assets in respect of their entitlement under the original pension plan if either of the following occurs:
    - (i) they do not clearly consent on the face of the election form to the transfer of assets in respect of their entitlement,
    - (ii) the election form is not received by the applicant by the date set under Section 276;
  - (d) the last date that the applicant will accept election forms, in accordance with Section 276.
- (2) An election form must provide an opportunity for a person from whom transfer consent is required to signify on the face of the election form that they consent or object to the transfer of assets in respect of their entitlement under the original pension plan.

**Last date for accepting election forms**

**276 (1)** An applicant must set a date that is no earlier than 60 days after the date that they send the election form in accordance with subsection 274(2), as the last date that election forms will be accepted.

- (2) A person's consent to a transfer of assets in respect of their entitlement under the original pension plan must be received by the date set out in subsection (1) for the consent to be effective.

**Copies of notices and election form to bargaining agent and advisory committee**

**277** No later than 5 days after the notices under Section 269 or 272 and corresponding election forms are given in accordance with [subsection] 274(2), the applicant must send all of the following to any bargaining agent that represents the members, former members and retired members and any advisory committee for each pension plan:

- (a) a certified copy of a specimen of each of the following:
  - (i) any notices sent under Section 269 or 272 when transfer consent is required,
  - (ii) the election forms sent under [subsection] 274(2);
- (b) evidence of the dates that the notices and election forms referred to in clause (a) were sent.

**Applicant to keep election forms**

**278** An applicant must keep all election forms they receive in accordance with subsection 84(2), and provide copies of the forms to the Superintendent on request.

**Updated Notices for Persons Not Eligible to Transfer Assets****Updated notices for persons not eligible to transfer assets**

**279 (1)** An updated version of all of the following notices, updated to the date used for preparing the information under Section 280 or 281, must be provided by the administrators of the original pension plan and the successor pension plan to each recipient of the initial notice on the date that the application for consent is filed:

- (a) to each member, former member, retired member and other person entitled to benefits under the original pension plan, who is not eligible to transfer assets, the notice required by
    - (i) subclause 269(2)(a)(iii), and
    - (ii) subclause 272(2)(a)(iii);
  - (b) to each bargaining agent and advisory committee for members, former members, retired members and other persons entitled to benefits under the original pension plan, who are not eligible to transfer assets, the notice required by
    - (i) subclause 269(3)(a)(ii), and
    - (ii) subclause 272(3)(a)(ii).
- (2)** The updated notices referred to in subsection (1) may be provided separately or jointly by the administrators.

**Applications for Consent****Information to be included in application for consent to transfer of assets upon sale of business**

**280** An application for consent under subsection 108(11) of the Act must include all of the following information:

- (a) for an application for consent with respect to defined benefits provided under the

- original pension plan, the information set out in Section 1 of Schedule 7;
- (b) for an application for consent with respect to defined contribution benefits provided under the original pension plan, the information set out in Section 2 of Schedule 7;
  - (c) for a transfer of assets that requires transfer consent, a certificate respecting the election process as set out in subsection 284(1).

**Information required to be included in application for consent to transfer of assets upon establishment of successor pension plan**

**281** An application for consent under subsection 110(6) of the Act must include all of the following information:

- (a) for an application for consent with respect to defined benefits provided under the original pension plan, the information set out in Section 3 of Schedule 7;
- (b) for an application for consent with respect to defined contribution benefits provided under the original pension plan, the information set out in Section 4 of Schedule 7.

**Combining valuation reports for consent to transfer of assets upon sale of business**

**282** The valuation reports required by clauses 1(e) and (f) of Schedule 7 may be combined if all of the following conditions are met:

- (a) the successor employer maintains or establishes a separate pension plan that will assume all of the accrued liabilities of the original pension plan;
- (b) the successor employer will provide the same entitlements for the members, former members, retired members and other persons entitled to benefits under the original pension plan that were provided for them under the original pension plan;
- (c) all of the assets of the original pension plan will be transferred to the successor pension plan.

**Applying for Superintendent's consent to transfer of assets**

**283 (1)** An application for consent must be filed no later than 9 months after the effective date of the transfer of assets.

**(2)** A copy of the application for consent and documents filed in support of the application, including any revisions to them, any certificate respecting the election process, and any subsequent valuation reports, must be provided to all of the following:

- (a) to the administrator of the other pension plan involved in the transfer of assets, no later than 5 days after the application for consent is filed;
- (b) each bargaining agent that represents members, former members or retired members of
  - (i) the original pension plan, or
  - (ii) the successor pension plan;
- (c) any advisory committee for
  - (i) the original pension plan, or



- (ii) the successor pension plan.
- (3) Personal information about an individual must be excluded from any documents provided to a bargaining agent or advisory committee under subsection (2), unless the individual has given their prior consent to the disclosure of the information.

**Certificate respecting election process**

**284 (1)** A certificate respecting the election process required by clause 280(c) must include all of the following information:

- (a) the total number of persons who are eligible to transfer assets, and whether each individual was sent an election form;
  - (b) the total number of election forms returned by the applicant;
  - (c) the total number of individuals who consented to the transfer of assets.
- (2) On request from the administrator of the other pension plan involved in a transfer of assets, an applicant must provide the administrator with all of the following within a reasonable period of time:
- (a) certified copies of each election form received by the applicant;
  - (b) a statement as to the date on which each election form was received.

**Notice re completion of transfer of assets**

**285** No later than 60 days after a transfer of assets is completed, the administrators of the original pension plan and its successor pension plan must file all of the following documents:

- (a) a joint statement, or separate statements, certifying that the transfer of assets has been made in accordance with the Act and regulations;
- (b) for a transfer of assets with respect to defined benefits, a cost certificate from each of the administrators that includes the amount of the assets transferred from the original pension plan to the successor pension plan;
- (c) for a transfer of assets with respect to defined contribution benefits, a joint statement, or separate statements, indicating the amount of the assets transferred, prepared by a person who is required to prepare reports and certificates with respect to defined contribution benefits under subsection 61(2).

**Election to Transfer Assets from Tandus Pension Plan to CWIPP****Definitions for Sections 287 to 297**

**286** In this Section and Sections 287 to 297,

“CWIPP” means the Canada-Wide Industrial Pension Plan registered in the Province of Ontario under Registration No.: 0563445;

“Tandus Pension Plan” means the Pension Plan for Hourly Paid Employees of Tandus Flooring Limited—Registration No.: 0243378.

**Original pension plan, successor pension plan and applicant for purposes of Sections 289 to 297**

**287** For the purpose of Sections 289 to 297,

- (a) the Tandus Pension Plan is the original pension plan and the CWIPP is the successor pension plan; and
- (b) the administrator for the Tandus Pension Plan is the applicant.

**Application of Sections 289 to 297**

**288** Sections 289 to 297 apply to the transfer of assets from the Tandus Pension Plan to the CWIPP under Section 110 of the Act.

**Exemption from condition about reducing successor plan accrued benefits**

**289** The Tandus Pension Plan is exempt from the condition prescribed in Section 266 in relation to the transfer of assets from that pension plan to the CWIPP.

**Meaning of “solvency ratio of the successor [pension] plan” for conditions in Section 263**

**290** For the purposes of the prescribed criterion for the Superintendent’s consent in Section 263, the references in that Section to “the solvency ratio of the successor pension plan” means the solvency ratio of the participating employer in CWIPP to which the transfer of assets from the Tandus Pension Plan relates.

**Transfer consent required for Superintendent’s consent to transfer of assets**

**291** All of the following are prescribed under clause 110(7)(e) of the Act as additional criteria to be satisfied for the Superintendent’s consent to the transfer of assets:

- (a) the consent of a member of the Tandus Pension Plan who is eligible to transfer assets in respect of the pension benefits and any ancillary benefits or other benefits they are entitled to under the Tandus Pension Plan must be given in accordance with Section 292;
- (b) the applicant must provide the Superintendent with notice of all of the consents referred to in clause (a).

**Election process for transfer consent required to transfer of assets**

**292** The transfer consent required by clause 291(a) must be obtained through an election process that is in accordance with the election process requirements for a transfer of assets under Section 108 of the Act requiring transfer consent, and the provisions of these regulations applicable to a transfer of assets under Section 108 that requires transfer consent apply, except that “employers’ agreement” in those provisions must be read as “agreement for a transfer of assets”.

**Additional information for notice to bargaining agent for Tandus Pension Plan**

**293** The notice required by subsection 269(3) to be provided to the bargaining agent for the Tandus Pension Plan must contain all of the following information, in addition to the information required by that subsection:

- (a) the number of persons who were members of the Tandus Pension Plan as of the effective date of the transfer of assets;
- (b) the total assets in the Tandus Pension Plan as of the effective date of the transfer of assets;
- (c) a statement that the applicant must provide an opportunity, in accordance with these

regulations, to each member of the Tandus Pension Plan who is eligible to transfer assets to consent to the transfer of assets in respect of the pension benefit, ancillary benefits and other benefits to which the member is entitled under the Tandus Pension Plan, accrued to the effective date of the transfer of assets;

- (d) a statement that if any member referred to in clause (c) consents to the transfer of assets in respect of the pension benefit, ancillary benefits and other benefits to which they are entitled under the Tandus Pension Plan, the Superintendent must consent to the transfer of those assets if all applicable requirements under the Act and these regulations are met;
- (e) a statement that any of the following amounts or commuted values could be reduced on a temporary or permanent basis if a determination is made by the administrator of the CWIPP that the required contributions to the CWIPP are insufficient to provide for them:
  - (i) the amount or the commuted value of a pension benefit accrued under either
    - (A) the Tandus Pension Plan with respect to employment before the effective date of the transfer of assets, or
    - (B) the CWIPP with respect to employment after the effective date of the transfer of assets,
  - (ii) the amount or the commuted value of a deferred pension, pension or other benefit accrued under the CWIPP,
  - (iii) the amount or the commuted value of an ancillary benefit or other benefit for which a member, former member, retired member or other person entitled to benefits has met all eligibility requirements under the CWIPP necessary to exercise the right to receive payment of the ancillary benefit or other benefit;
- (f) a statement that the amounts and commuted values referred to in clause (e) are not legally permitted to be temporarily or permanently reduced under the Tandus Pension Plan.

#### **Information for notices to each member eligible to transfer assets**

- 294 (1)** The notices required by subclauses 269(2)(a)(i) and (b)(i) to be provided to each member of the Tandus Pension Plan who is eligible to transfer assets must also contain all of the information that is provided to the bargaining agent for the Tandus Pension Plan under Section 293.
- (2)** The notices required to be given by the applicant and the administrator of the CWIPP under these regulations to members who are eligible to transfer assets must be given no later than 5 days after the date that the notices are provided to the bargaining agent for the Tandus Pension Plan under subsection 269(3).

#### **Election form provided to members of Tandus Pension Plan**

**295** The election form provided to the members of the Tandus Pension Plan who are eligible to transfer assets must contain all of the following information, in addition to the information set out in Section 275:

- (a) the content of clauses 293(e) and (f);

- (b) immediately following the statement referred to in clause (a), a declaration, which the member must sign and date if they are consenting to the transfer of assets in relation to their pension benefit and any ancillary benefits or other benefits, signifying that the member has read and understood the statement and consents to the transfer.

**Information for notices to members and others not eligible to transfer assets**

**296** The notice required by subclause 269(2)(a)(iii) to be given to former members, retired members and other persons entitled to benefits under the original pension plan who are not eligible to transfer assets must contain an estimate of the following, in addition to the information required by that subclause:

- (a) the amount of any additional contributions that will be required to be made to the Tandus Pension Plan in accordance with subsection 297(5), if all members consent to a transfer of assets in respect of their pension benefit and any ancillary benefits and other benefits;
- (b) the transfer ratio of the Tandus Pension Plan
  - (i) taking into account the amount of any additional contributions that will be required to be made to the Tandus Pension Plan under clause (a), and
  - (ii) determined as if the transfer of assets commenced and was completed as of the effective date of the transfer of assets.

**Conditions under which additional assets may be transferred**

- 297 (1)** The Tandus Pension Plan is exempt from the conditions prescribed in Section 262 respecting the calculation of the amount of the assets that may be transferred from the Tandus Pension Plan to the CWIPP.
- (2) Subject to subsection (3), the amount of the assets that may be transferred from the Tandus Pension Plan to the CWIPP is an amount that is no less than the amount calculated in accordance with Section 262 and no greater than the maximum amount allowed under the *Income Tax Act* (Canada).
  - (3) If the amount of the assets to be transferred exceeds the amount calculated in accordance with Section 262, the excess may only be transferred from the Tandus Pension Plan to the CWIPP if the Superintendent provides prior approval for the transfer of the excess amount.
  - (4) In determining whether to approve a transfer of an excess amount under subsection (3), the Superintendent must consider the impact of the proposed transfer of assets on all of the following:
    - (a) the interests of former members, retired members and other persons entitled to benefits under the Tandus Pension Plan who are not eligible to transfer assets and any members of the Tandus Pension Plan who are eligible to transfer assets but have objected or deemed to have objected to a transfer of assets in relation to their pension benefits;
    - (b) the ability of the sponsor of the Tandus Pension Plan to continue to meet its obligations under the pension plan after the transfer of assets.
  - (5) If the amount of the assets that is transferred from the Tandus Pension Plan to the CWIPP exceeds the amount that would otherwise be permitted under Section 262, a contribution in an amount equivalent to the difference between the amount transferred and the amount that

would otherwise be permitted to be transferred in accordance with Section 262 must be made to the Tandus Pension Plan.

- (6) A contribution under subsection (5) must be made no later than 5 business days after the date the transfer of assets is completed, following approval by the Superintendent.
- (7) If a contribution is made to the Tandus Pension Plan under subsection (5), the administrator of the Tandus Pension Plan must file a statement no later than 60 days after the date the transfer of assets is completed certifying all of the following:
  - (a) that the contribution was made;
  - (b) the amount of the contribution;
  - (c) the date that the contribution was made.
- (8) An estimate of the transfer ratio of the Tandus Pension Plan that takes into account any additional contributions that will be made to the original pension plan in relation to the transfer of assets must include any contribution made under subsection (5).
- (9) An estimate, as at the effective date of the transfer of assets, of the amount of any additional contributions that will be required to be made to the Tandus Pension Plan in accordance with this Section if all members of the Tandus Pension Plan consent to the transfer of assets with respect to their pension benefits and any ancillary benefits and other benefits must be included in all of the following notices:
  - (a) the notice required by subclause 269(2)(a)(iii) to be provided to members, former members, retired members and other persons entitled to benefits under the Tandus Pension Plan who are not eligible to transfer assets;
  - (b) the notice required by subclause 269(3)(a)(ii) to be provided to bargaining agents and advisory committees that represent former members, retired members and other persons entitled to benefits under the Tandus Pension Plan who are not eligible to transfer assets.

5 The regulations are further amended by adding the attached Schedules 7, 8 and 9 immediately after Schedule 6.

**Schedule 7: Information Required for Application for Superintendent's Consent  
to Transfer of Assets**  
(*Pension Benefits Regulations*)

Note: This document is Schedule 7 to the *Pension Benefits Regulations* (Nova Scotia). It forms part of the regulations and must be read, construed and interpreted in conjunction with the *Pension Benefits Act* and its regulations.

**Transfers of Assets on Sale of Business (S. 108 of Act)**

**Information required in application for Superintendent's consent—defined benefits**

**1** All of the following is the information required by clause 280(a) of the regulations to be included in an application for the Superintendent's consent to a transfer of assets under Section 108 of the Act with respect to defined benefits provided under the original pension plan:

- (a) the employers' agreement and any amendments to it;
- (b) the effective date of the transfer of assets, if not stated in the employers' agreement;
- (c) copies of all of the following notices and updated notices, together with a statement indicating the date that each of the notices was sent:
  - (i) certified specimens of any notices sent to members, former members, retired members and other persons entitled to benefits under the original pension plan,
  - (ii) any notice sent to a bargaining agent,
  - (iii) any notice sent to an advisory committee;
- (d) any amendments to the original pension plan or the successor pension plan relating to the transfer of assets;
- (e) a valuation report about the original pension plan, prepared as of the effective date of the transfer of assets, containing the information required for a valuation report under Section 53 or 54 of the regulations, as well as all of the following information:
  - (i) the percentage of the going concern liabilities and of the solvency liabilities that relate to the total of all of the entitlements under the original pension plan for which responsibility is to be transferred to the successor pension plan,
  - (ii) the amount of the going concern liabilities, going concern assets, solvency liabilities and solvency assets, and the solvency ratio and transfer ratio of the original pension plan, determined as if the transfer of assets had commenced and was completed as of the effective date of the transfer of assets,
  - (iii) the amount of the normal cost and special payments required to be made to the original pension plan, determined as if the transfer of assets had commenced and was completed as of the effective date of the transfer of assets,
  - (iv) the amount of the assets to be transferred from the original pension plan to the successor pension plan,
  - (v) the total amount, if any, to be paid under subsection 107(7) of the Act into retirement savings arrangements and to be paid under subsection 107(8) of the Act as lump sums to individuals;
- (f) a valuation report about the successor pension plan, prepared as of the effective date of the transfer of assets, containing the information required for a valuation report under Section 53 or 54 of the regulations as well as all of the following information:
  - (i) the percentage of the going concern liabilities and of the solvency liabilities that relate to the total of all of the entitlements under the original pension plan for which the successor employer will assume responsibility after the proposed transfer of assets, determined as if the transfer had commenced and was completed as of the effective date of the transfer of assets,
  - (ii) the amount of the going concern liabilities, going concern assets, solvency liabilities and solvency assets, and the solvency ratio and transfer ratio of the successor pension plan

- (A) before the proposed transfer of assets, and
  - (B) after the proposed transfer of assets, determined as if the transfer of assets had commenced and was completed as of the effective date of the transfer of assets,
- (iii) the amount of the normal cost and special payments required to be made to the successor pension plan
- (A) before the proposed transfer of assets, and
  - (B) after the proposed transfer of assets, determined as if the transfer of assets had commenced and was completed as of the effective date of the transfer of assets,
- (iv) the amount of the assets to be transferred from the original pension plan to the successor pension plan.

**Information required in application for Superintendent's consent—defined contribution benefits**

2 All of the following is the information required by clause 280(b) of the regulations to be included in an application for the Superintendent's consent to a transfer of assets under Section 108 of the Act with respect to defined contribution benefits provided under the original pension plan:

- (a) the employers' agreement and any amendments to it;
- (b) the effective date of the transfer of assets, if not stated in the employers' agreement;
- (c) copies of all of the following notices and updated notices, together with a statement indicating the date that each of the notices was sent:
  - (i) certified specimens of any notices sent to members, former members, retired members and other persons entitled to benefits under the original pension plan,
  - (ii) any notice sent to a bargaining agent,
  - (iii) any notice sent to an advisory committee;
- (d) any amendments to the original pension plan or the successor pension plan relating to the transfer of assets;
- (e) a statement by the administrator of the original pension plan and the successor pension plan indicating all of the following:
  - (i) the amount of the assets to be transferred from the original pension plan to the successor pension plan,
  - (ii) the number of members, former members, retired members and other persons entitled to benefits under the original pension plan for whom the successor pension plan is assuming responsibility for providing the entitlements under the original pension plan.

**Transfers of Assets on Establishment of Successor Plan (S. 110 of Act)**

**Information required in application for Superintendent's consent—defined benefits**

3 All of the following is the information required by clause 281(a) of the regulations to be included in an application for the Superintendent's consent to a transfer of assets under Section 110 of the Act with



respect to defined benefits provided under the original pension plan:

- (a) the agreement for a transfer of assets and any amendments to it;
- (b) the effective date of the transfer of assets, if not stated in the agreement for a transfer of assets;
- (c) copies of all of the following notices and updated notices, together with a statement indicating the date that each notice was sent:
  - (i) certified specimens of any notices sent to members, former members, retired members and other persons entitled to benefits under the original pension plan,
  - (ii) any notice sent to a bargaining agent,
  - (iii) any notice sent to an advisory committee;
- (d) any amendments to the original pension plan or the successor pension plan relating to the transfer of assets;
- (e) a valuation report about the original pension plan, prepared as of the effective date of the transfer of assets, containing the information required for a valuation report under Section 53 or 54 of the regulations, as well as all of the following information:
  - (i) the percentage of the going concern liabilities and of the solvency liabilities that relate to the entitlements under the original pension plan for which responsibility is to be transferred to the successor pension plan,
  - (ii) the amount of the going concern liabilities, going concern assets, solvency liabilities and solvency assets, and the solvency ratio and transfer ratio of the original pension plan
    - (A) before the proposed transfer of assets, and
    - (B) after the proposed transfer of assets, determined as if the transfer of assets had commenced and was completed as of the effective date of the transfer of assets,
  - (iii) the amount of the normal cost and special payments required to be made to the original pension plan, determined as if the transfer of assets had commenced and was completed as of the effective date of the transfer of assets,
  - (iv) the amount of the assets to be transferred from the original pension plan to the successor pension plan,
  - (v) the total amount, if any, to be paid under subsection 107(7) of the Act into retirement savings arrangements and under subsection 107(8) of the Act as lump sums to individuals;
- (f) a valuation report about the successor pension plan, prepared as of the effective date of the transfer of assets, containing the information required for a valuation report filed under Section 53 or 54 of the regulations as well as all of the following information:
  - (i) the percentage of the going concern liabilities and of the solvency liabilities that relate to the entitlements under the original pension plan for which the sponsor of the



- successor pension plan will assume responsibility after the proposed transfer of assets,
- (ii) the amount of the going concern liabilities, going concern assets, solvency liabilities and solvency assets, and the solvency ratio and transfer ratio of the successor pension plan
    - (A) before the proposed transfer of assets, and
    - (B) after the proposed transfer of assets, determined as if the transfer of assets had commenced and was completed as of the effective date of the transfer of assets,
  - (iii) the amount of the normal cost and special contributions required to be made to the successor pension plan
    - (A) before the proposed transfer of assets, and
    - (B) after the proposed transfer of assets, determined as if the transfer of assets had commenced and was completed as of the effective date of the transfer of assets,
  - (iv) the amount of the assets to be transferred from the original pension plan to the successor pension plan.

**Information required in application for Superintendent's consent—defined contribution benefits**

4 All of the following is the information required by clause 281(b) of the regulations to be included in an application for the Superintendent's consent to a transfer of assets under Section 110 of the Act with respect to defined contribution benefits provided under the original pension plan:

- (a) the agreement for a transfer of assets and any amendments to it;
- (b) the effective date for the transfer of assets, if not stated in the agreement for a transfer of assets;
- (c) copies of all of the following notices and updated notices, together with a statement indicating the date that each of the notices was sent:
  - (i) certified specimens of any notices sent to members, former members, retired members and other persons entitled to benefits under the original pension plan,
  - (ii) any notice sent to a bargaining agent,
  - (iii) any notice sent to an advisory committee;
- (d) any amendments to the original pension plan or the successor pension plan relating to the transfer of assets;
- (e) a statement by the administrator of the original pension plan and the successor pension plan indicating all of the following:
  - (i) the amount of the assets to be transferred from the original pension plan to the successor pension plan,
  - (ii) the number of members, former members, retired members and other persons entitled to benefits under the original pension plan for whom the successor pension plan is assuming responsibility for providing entitlements under the original pension plan.

**Schedule 8: Original Pension Plan—Information Required for Notices for  
Transfers of Assets (S. 108 and 110 of Act)**  
(*Pension Benefits Regulations*)

Note: This document is Schedule 8 to the *Pension Benefits Regulations* (Nova Scotia). It forms part of the regulations and must be read, construed and interpreted in conjunction with the *Pension Benefits Act* and its regulations.

**Transfers of Assets With Respect to Defined Benefits**

**Information for notices to members eligible to transfer assets—defined benefits**

- 1 (1)** All of the following is the information for a transfer of assets with respect to defined benefits provided under the original pension plan required by paragraph 269(2)(a)(i)(A) of the regulations to be included in a notice given by the administrator of the original pension plan to each member who is eligible to transfer assets:
- (a) the information required for an annual statement to members, determined as of the effective date of the transfer of assets;
  - (b) the name of the successor pension plan and its provincial registration number;
  - (c) the effective date of the transfer of assets;
  - (d) a description of any indexing that applies to the member's pension benefit;
  - (e) particulars about any bridging benefit, including special allowance, payable to the member under the original pension plan and the dates that the benefit commences and ceases to be paid;
  - (f) any payment to be made into a retirement savings arrangement on the member's behalf under subsection 107(7) of the Act, including any deadlines;
  - (g) any lump sum amount that the member would be entitled to under subsection 107(8) of the Act, including any deadlines for providing information to the administrator;
  - (h) the statements in Section 9 about accessing filed documents.
- (2)** All of the following is the information for a transfer of assets with respect to defined benefits provided under the original pension plan required by paragraph 269(2)(a)(i)(B) of the regulations to be included in a notice given by the administrator of the original pension plan to members who are eligible to transfer assets, when the transfer of assets requires transfer consent:
- (a) the name and contact information for any bargaining agent that represents the member;
  - (b) the name and contact information for any advisory committee for the original pension plan;
  - (c) the statements in Section 10 about transfers of assets when transfer consent is required.

**Information for notices to former members, retired members and other persons eligible to transfer assets when transfer consent required—defined benefits**

- 2** All of the following is the information for a transfer of assets with respect to defined benefits provided under the original pension plan required by subclause 269(2)(a)(ii) of the regulations to be included in a notice given by the administrator of the original pension plan to each former member, retired member and

other person entitled to benefits under the original pension plan who is eligible to transfer assets, when the transfer of assets requires transfer consent:

- (a) the name of the former member, retired member or other person entitled to benefits and their date of birth;
- (b) the name of the original pension plan and its provincial registration number;
- (c) the name of the successor pension plan and its provincial registration number;
- (d) the name and contact information for any bargaining agent that represents the former member, retired member or other person entitled to benefits;
- (e) the name and contact information for any advisory committee for the original pension plan;
- (f) the effective date of the transfer of assets;
- (g) for a former member,
  - (i) if the former member is entitled to a deferred pension, the amount of the deferred pension, or
  - (ii) if the former member is not entitled to a deferred pension, the accumulated amount of their contributions to the original pension plan's pension fund, including interest credited to the contributions;
- (h) for a retired member or a person receiving a pension under the original pension plan who is not a retired member, all of the following:
  - (i) the annual amount of any pension they are receiving under the original pension plan,
  - (ii) the annual amount of the pension they will be entitled to under the successor pension plan;
- (i) a description of any indexing that applies to the entitlement under the original pension plan of the former member, retired member or other person entitled to benefits;
- (j) particulars about any benefit payable under the original pension plan on the death of the former member, retired member or other person entitled to benefits, including any benefit payable under Section 63 or 67 of the Act;
- (k) particulars about any bridging benefit, including special allowance, paid or payable to the former member, retired member or other person entitled to benefits and the dates that the benefit commenced or commences and ceases to be paid;
- (l) the transfer ratio of the original pension plan as of the valuation date of the last filed valuation report;
- (m) the statements in Section 10 about transfers of assets when transfer consent is required.

**Information for notices to members and others not eligible to transfer assets—defined benefits**

**3** All of the following is the information for a transfer of assets with respect to defined benefits provided under the original pension plan required by subclause 269(2)(a)(iii) of the regulations to be included in a

notice given by the administrator of the original pension plan to each member, former member, retired member and other person entitled to benefits under the original pension plan who is not eligible to transfer assets:

- (a) the name of the member, former member, retired member or other person entitled to benefits;
- (b) the name of the original pension plan and its provincial registration number;
- (c) the name of the successor pension plan and its provincial registration number;
- (d) for a member, former member or retired member, the name and contact information for any bargaining agent that represents them;
- (e) the name and contact information for any advisory committee for the original pension plan;
- (f) the effective date of the transfer of assets;
- (g) whether the proposed transfer of assets is in relation to any or all of the members, former members, retired members or other persons entitled to benefits and to which of these groups the transfer pertains;
- (h) an explanation of how the security of the entitlement under the original pension plan of the members, former members, retired members and other persons entitled to benefits who are not eligible to transfer assets might be affected as a result of the transfer;
- (i) the amount of the going concern liabilities, going concern assets, solvency liabilities and solvency assets of the original pension plan immediately before the effective date of the transfer of assets;
- (j) all of the following, based on the assumption that all of the members, former members, retired members and other persons entitled to benefits who are eligible to transfer assets have their assets transferred, or have given any required transfer consent, determined as of the effective date, as if the transfer of assets had commenced and was completed as of that date:
  - (i) an estimate of the amount of the assets that will be transferred from the original pension plan to the successor pension plan,
  - (ii) an estimate of the percentage of the going concern liabilities and of the solvency liabilities that relate to the pension benefits, deferred pensions, pensions, ancillary benefits and other benefits of the original pension plan for which responsibility is to be transferred to the successor pension plan,
  - (iii) an estimate of the amount of the going concern liabilities, going concern assets, solvency liabilities and solvency assets of the original pension plan,
  - (iv) an estimate of the transfer ratio of the original pension plan, taking into account any additional contributions that will be made to the original pension plan in relation to the transfer of assets as required by the employers' agreement or agreement for a transfer of assets;
- (k) the transfer ratio of the original pension plan as at both of the following dates:
  - (i) the valuation date of the last filed valuation report, and

- (ii) the effective date of the transfer of assets;
- (l) an explanation of the transfer ratio and how it relates to the level of funding of the original pension plan;
- (m) the statements in Section 9 about accessing filed documents.

**Information for notices to bargaining agents and advisory committees—defined benefits**

- 4 (1) All of the following is the information for a transfer of assets with respect to defined benefits provided under the original pension plan required by subclause 269(3)(a)(i) of the regulations to be included in a notice given by the administrator of the original pension plan to a bargaining agent or advisory committee that represents members, former members or retired members who are eligible to transfer assets:
- (a) the name of the original pension plan and its provincial registration number;
  - (b) the name of the successor pension plan and its provincial registration number;
  - (c) the effective date of the transfer of assets;
  - (d) a description of any differences in the rate at which contributions are to be made by the members under the original pension plan and under the successor pension plan;
  - (e) a description of any differences in the pension benefits and ancillary benefits provided under the original pension plan and under the successor pension plan;
  - (f) a description of the accrued pension benefits for which the original employer will continue to be responsible;
  - (g) the transfer ratio and solvency ratio of the original pension plan before and after the proposed transfer of assets, based on the assumption that all of the members, former members, retired members and other persons entitled to benefits under the original pension plan who are eligible to transfer assets have their assets transferred or have given any required transfer consent, determined as of the effective date, as if the transfer of assets had commenced and was completed on that date;
  - (h) for a notice to a bargaining agent, the number of members, former members and retired members who are eligible to transfer assets and who are members of the bargaining unit represented by the bargaining agent, and a list of their names.
- (2) All of the following is the information for a transfer of assets with respect to defined benefits provided under the original pension plan required by subclause 269(3)(a)(ii) of the regulations to be included in a notice given by the administrator of the original pension plan to a bargaining agent or advisory committee that represents members, former members, retired members or other persons entitled to benefits under the original pension plan who are not eligible to transfer assets:
- (a) the name of the original pension plan and its provincial registration number;
  - (b) the name of the successor pension plan and its provincial registration number;
  - (c) all of the information to be included in a notice for a transfer of assets with respect to defined benefits set out in the following provisions of Section 3 of this Schedule:

- (i) clauses (f) to (l),
- (ii) clause (m), with details specific to members, former members, retired members and other persons entitled to benefits under the original pension plan.

### **Transfers of Assets With Respect to Defined Contribution Benefits**

#### **Information for notices to members eligible to transfer assets—defined contribution benefits**

- 5 (1)** All of the following is the information for a transfer of assets with respect to defined contribution benefits provided under the original pension plan required by paragraph 273(2)(a)(i)(A) of the regulations to be included in a notice given by the administrator of the original pension plan to each member who is eligible to transfer assets:
- (a) the information required for an annual statement to members, determined as of the effective date of the transfer of assets;
  - (b) the name of the successor pension plan and its provincial registration number;
  - (c) the effective date of the transfer of assets;
  - (d) a statement that the full value of any account in the original pension plan that is attributed to the member as of the date the transfer of assets is completed will be transferred to the successor pension plan;
  - (e) the statements in Section 9 about accessing filed documents.
- (2)** All of the following is the information for a transfer of assets with respect to defined contribution benefits provided under the original pension plan required by paragraph 273(2)(a)(i)(B) of the regulations to be included in a notice given by the administrator of the original pension plan to members who are eligible to transfer assets, when the transfer of assets requires transfer consent:
- (a) the name and contact information for any bargaining agent that represents the member;
  - (b) the name and contact information for any advisory committee for the original pension plan;
  - (c) the statements in Section 10 about transfers of assets when transfer consent is required.

#### **Information for notices to former members, retired members and other persons eligible to transfer assets, when transfer consent required—defined contribution benefits**

- 6** The statements in Section 10 about transfers of assets when transfer consent is required is all of the information for a transfer of assets with respect to defined contribution benefits provided under the original pension plan required by subclause 273(2)(a)(ii) of the regulations to be included in a notice given by the administrator of the original pension plan to each former member, retired member and other person is entitled to benefits under the original pension plan who is eligible to transfer assets, when the transfer of assets requires transfer consent.

#### **Information for notices to members and others not eligible to transfer assets—defined contribution benefits**

- 7** All of the following is the information for a transfer of assets with respect to defined contribution benefits provided under the original pension plan required by subclause 273(2)(a)(iii) of the regulations to be included in a notice given by the administrator of the original pension plan to each member, former member, retired member and other person entitled to benefits under the original pension plan who is not

eligible to transfer assets:

- (a) all of the information to be included in a notice with respect to a transfer of assets with respect to defined benefits set out in clauses 3(a) to (g) of this Schedule;
- (b) the statements in Section 9 about accessing filed documents.

**Information for notices to bargaining agents and advisory committees—defined contribution benefits**

**8 (1)** All of the following is the information for a transfer of assets with respect to defined contribution benefits provided under the original pension plan required by subclause 273(3)(a)(i) of the regulations to be included in a notice given by the administrator of the original pension plan to a bargaining agent or advisory committee that represents members, former members or retired members who are eligible to transfer assets:

- (a) the name of the original pension plan and its provincial registration number;
- (b) the name of the successor pension plan and its provincial registration number;
- (c) the effective date of the transfer of assets;
- (d) a description of any differences in the rate at which contributions are to be made by members under the original pension plan and under the successor pension plan;
- (e) a description of any differences in the rate at which contributions are to be made by the original employer or original pension plan sponsor under the original pension plan and the successor employer or successor pension plan sponsor under the successor pension plan;
- (f) for a notice to a bargaining agent, the number of members, former members and retired members who are eligible to transfer assets and who are members of the bargaining unit represented by the bargaining agent, and a list of their names.

**(2)** All of the following is the information for a transfer of assets with respect to defined contribution benefits provided under the original pension plan required by subclause 273(3)(a)(ii) of the regulations to be included in a notice given by the administrator of the original pension plan to a bargaining agent or advisory committee that represents members, former members or retired members who are not eligible to transfer assets:

- (a) the name of the original pension plan and its provincial registration number;
- (b) all of the information to be included in a notice with respect to a transfer of assets with respect to defined benefits set out in clauses 3(f) and (g) of this Schedule.

**Statements about Accessing Documents Filed with Superintendent**

**Information to be included in notices about accessing filed documents**

**9** The following is the information to be included about accessing filed documents:

- (a) a statement about how to obtain copies of any documents filed with respect to the transfer of assets;
- (b) a statement that the documents filed are available for inspection at the premises of the administrator of the original pension plan and the administrator of the successor pension plan or at a location that is agreed upon by the administrator and the person making the request;



- (c) a statement that personal information about an individual is not available for inspection unless the individual's prior consent in writing is obtained.

### **Statements about Transfers of Assets When Transfer Consent Required**

#### **Information to be included in notices when transfer consent required**

**10** The following are the statements to be included in a notice when transfer consent is required:

- (a) a statement that any transfer of assets is subject to the *Income Tax Act* (Canada);
- (b) a statement that the transfer cannot be made unless transfer consent is provided and the member, former member, retired member or other person entitled to benefits under the original pension plan completes and submits the provided election form, together with any other documents the administrator requires, by the deadline specified on the election form;
- (c) a statement as to the date that an election form, together with such other documents as the administrator requires, must be delivered to the administrator;
- (d) a statement that the member, former member, retired member or other person entitled to benefits under the original pension plan will be given an opportunity to signify on the face of the election form that they consent or object to the transfer of assets in respect of their entitlement under the original pension plan;
- (e) a statement that the member, former member, retired member or other person entitled to benefits under the original pension plan is deemed to have objected to the transfer of assets in respect of their entitlement under the original pension plan if either of the following occurs:
  - (i) they do not clearly consent on the face of the election form to the transfer of assets in respect of their entitlement under the original pension plan,
  - (ii) the election form is not received by the applicant by the deadline set out in the election form.

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### **Schedule 9: Successor Pension Plan—Information Required for Notices for Transfers of Assets (S. 108 and 110 of Act)** *(Pension Benefits Regulations)*

Note: This document is Schedule 9 to the *Pension Benefits Regulations* (Nova Scotia). It forms part of the regulations and must be read, construed and interpreted in conjunction with the *Pension Benefits Act* and its regulations.

### **Transfers of Assets With Respect to Defined Benefits**

#### **Information for notices to members eligible to transfer assets—defined benefits**

**1** All of the following is the information for a transfer of assets with respect to defined benefits provided under the successor pension plan required by subclause 269(2)(b)(i) of the regulations to be included in a notice given by the administrator of the successor pension plan to each member of the original pension plan who is eligible to transfer assets, including in circumstances when the transfer of assets requires transfer consent:



- (a) the name of the member and their date of birth;
- (b) the name of the original pension plan and its provincial registration number;
- (c) the name of the successor pension plan and its provincial registration number;
- (d) the effective date of the transfer of assets;
- (e) the number of years of service that will be credited to the member under the successor pension plan;
- (f) a description of any differences in the pension benefits and ancillary benefits provided under the original pension plan and under the successor pension plan;
- (g) a description of any differences in the rate at which contributions are to be made by the member under the original pension plan and under the successor pension plan;
- (h) the transfer ratio of the successor pension plan as of the following valuation dates:
  - (i) the valuation dates of each of the 2 valuation reports filed most recently under Sections 52, 53, 54 and 55 of the regulations, or
  - (ii) for a new pension plan, the valuation date of the report to be included in the application for the Superintendent's consent to the transfer of assets;
- (i) an explanation of the transfer ratio and how it relates to the level of funding of the member's pension benefits and ancillary benefits;
- (j) an explanation of how the security of the member's pension benefits and ancillary benefits might be affected as a result of the transfer of assets;
- (k) the normal retirement date under the successor pension plan and the annual amount of the pension benefit that will be payable to the member at that date under the successor pension plan, accrued as of the effective date of the transfer of assets;
- (l) the earliest dates that the member would be eligible to receive an unreduced pension under the successor pension plan, if the transfer of assets occurs and if it does not;
- (m) the accumulated amount of the member's contributions to the original pension plan's pension fund, including interest credited to the contributions;
- (n) any formula for computing the member's pension benefit under the successor pension plan;
- (o) a description of any indexing that would apply to the member's pension benefit under the successor pension plan;
- (p) particulars about any integration of the individual's pension entitlement with pensions payable under the *Canada Pension Plan* or the *Old Age Security Act* (Canada), and the effect of the integration;
- (q) particulars about any benefit payable under the successor pension plan on the death of the member, including any benefit required under Section 63 or 67 of the Act;

- (r) particulars about any bridging benefit, including special allowance, payable to the member under the successor pension plan and the dates that the benefit commences and ceases to be paid.

**Information for notices to former members, retired members and other persons eligible to transfer assets—defined benefits**

2 All of the following is the information for a transfer of assets with respect to defined benefits provided under the successor pension plan required by subclause 269(2)(b)(ii) of the regulations to be included in a notice given by the administrator of a successor pension plan to each former member, retired member or other person entitled to benefits under the original pension plan who is eligible to transfer assets, including in circumstances when the transfer of assets requires transfer consent:

- (a) the name of the former member, retired member or other person entitled to benefits and their date of birth;
- (b) the name of the original pension plan and its provincial registration number;
- (c) the name of the successor pension plan and its provincial registration number;
- (d) the effective date of the transfer of assets;
- (e) for a former member, all of the following:
  - (i) their normal retirement date and the annual amount of the pension that they would be entitled to at that date,
  - (ii) the earliest date that they would be eligible to receive an unreduced pension under the successor pension plan, and the amount of the pension that they would be entitled to at that date,
  - (iii) particulars about any bridging benefit, including special allowance, payable to them and the dates that the benefit commences and ceases to be paid;
- (f) for a retired member or a person receiving a pension under the original pension plan who is not a retired member, all of the following:
  - (i) the annual amount of any pension they are receiving under the original pension plan,
  - (ii) the annual amount of the pension they will be entitled to under the successor pension plan,
  - (iii) particulars about any bridging benefit, including special allowance, paid or payable to the retired member or other person entitled to benefits and the dates that the benefit commenced or commences and ceases to be paid;
- (g) a description of any indexing under the successor pension plan that would apply to their entitlement under the original pension plan;
- (h) particulars about any benefit payable under the successor pension plan on the death of the former member, retired member or other person entitled to benefits, including any benefit payable under Section 63 or 67 of the Act;
- (i) a statement that the pension benefits and ancillary benefits provided under the successor

- pension plan are not less than those provided under the original pension plan;
- (j) a description of any differences in the pension benefits and ancillary benefits provided under the original pension plan and under the successor pension plan;
  - (k) the transfer ratio of the successor pension plan as of the following valuation dates:
    - (i) the valuation dates of each of the 2 valuation reports filed most recently under Sections 52, 53, 54 and 55 of the regulations, or
    - (ii) for a new pension plan, the valuation date of the report to be included in the application for the Superintendent's consent to the transfer of assets;
  - (l) an explanation of the transfer ratio and how it relates to the level of funding of their entitlement under the original pension plan;
  - (m) an explanation of how their entitlement under the original pension plan might be affected as a result of the transfer;
  - (n) a statement about how to obtain copies of any documents filed with respect to the transfer of assets;
  - (o) a statement that the documents filed are available for inspection at the premises of the administrator of the original pension plan and the administrator of the successor pension plan or at a location that is agreed upon by the administrator and the person making the request;
  - (p) a statement that personal information about an individual is not available for inspection unless the individual's prior consent in writing is obtained.

**Information for notices to bargaining agents and advisory committees—defined benefits**

**3** All of the following is the information for a transfer of assets with respect to defined benefits provided under the successor pension plan required by clause 269(3)(b) of the regulations to be included in a notice given by the administrator of a successor pension plan to bargaining agents and advisory committees that represent members, former members and retired members who are eligible to transfer assets:

- (a) the name of the successor pension plan and its provincial registration number;
- (b) the name of the original pension plan and its provincial registration number;
- (c) the effective date of the transfer of assets;
- (d) a description of any differences in the pension benefits and ancillary benefits provided under the original pension plan and under the successor pension plan;
- (e) a description of any differences in the rate at which contributions are to be made by the members under the original pension plan and under the successor pension plan;
- (f) a description of the accrued pension benefits for which the successor employer or sponsor of the successor pension plan will be responsible;
- (g) the transfer ratio and solvency ratio of the successor pension plan before and after the proposed transfer of assets, based on the assumption that all of the members, former members, retired members and other persons entitled to benefits under the original pension plan who are

eligible to transfer assets have their assets transferred or have given any required transfer consent, determined as of the effective date, as if the transfer of assets had commenced and was completed on that date;

- (h) for a notice to a bargaining agent, the number of members, former members and retired members who are eligible to transfer assets and who are members of the bargaining unit represented by the bargaining agent, and a list of their names.

### **Transfers of Assets with Respect to Defined Contribution Benefits**

#### **Information for notices to members eligible to transfer assets—defined contribution benefits**

**4** All of the following is the information for a transfer of assets with respect to defined contribution benefits provided under the successor pension plan required by subclause 273(2)(b)(i) of the regulations to be included in a notice given by the administrator of a successor pension plan to each member who is eligible to transfer assets, including in circumstances when the transfer of assets requires transfer consent:

- (a) the name of the member and their date of birth;
- (b) the name of the original pension plan and its provincial registration number;
- (c) the name of the successor pension plan and its provincial registration number;
- (d) the effective date of the transfer of assets;
- (e) a description of any differences in the rate at which contributions are to be made by the member under the original pension plan and under the successor pension plan;
- (f) a description of any differences in the rate at which contributions are to be made by the original employer or original pension plan sponsor under the original pension plan and the successor employer or successor pension plan sponsor under the successor pension plan;
- (g) a statement that the accumulated amount of contributions and interest on the contributions in the member's account as of the effective date of the transfer of assets will be transferred to the successor pension plan together with interest from the effective date of the transfer of assets to the date that the transfer of assets is completed.

#### **Information for notices to former members, retired members and other persons eligible to transfer assets—defined contribution benefits**

**5** All of the following is the information for a transfer of assets with respect to defined contribution benefits provided under the successor pension plan required by subclause 273(2)(b)(ii) of the regulations to be included in a notice given by the administrator of a successor pension plan to each former member, retired member or other person entitled to benefits under the original pension plan who is eligible to transfer assets, including in circumstances when the transfer of assets requires transfer consent:

- (a) the name of the former member, retired member or other person and their date of birth;
- (b) the name of the original pension plan and its provincial registration number;
- (c) the name of the successor pension plan and its provincial registration number;
- (d) the effective date of the transfer of assets;
- (e) a statement that the accumulated amount of contributions and interest on the contributions in

the account of the former member, retired member or other person entitled to benefits as of the effective date of the transfer of assets will be transferred to the successor pension plan together with interest from the effective date of the transfer of assets to the date that the transfer of assets is completed;

- (f) a statement about how to obtain copies of any documents filed with respect to the transfer of assets;
- (g) a statement that the documents filed are available for inspection at the premises of the administrator of the original pension plan and the administrator of the successor pension plan or at a location that is agreed upon by the administrator and the person making the request;
- (h) a statement that personal information about an individual is not available for inspection unless the individual's prior consent in writing is obtained.

**Information for notices to bargaining agents and advisory committees—defined contribution benefits**

**6** All of the following is the information for a transfer of assets with respect to defined contribution benefits provided under the successor pension plan required by clause 273(3)(b) of the regulations to be included in a notice given by the administrator of a successor pension plan to bargaining agents and advisory committees:

- (a) the name of the successor pension plan and its provincial registration number;
- (b) the effective date of the transfer of assets;
- (c) a description of any differences in the rate at which contributions are to be made by the members under the original pension plan and under the successor pension plan;
- (d) a description of any differences in the rate at which contributions are to be made by the original employer or original pension plan sponsor under the original pension plan and the successor employer or successor pension plan sponsor under the successor pension plan.

**N.S. Reg. 168/2017**

Made: November 28, 2017

Filed: November 29, 2017

Digital Media Tax Credit Regulations—amendment

Order in Council 2017-301 dated November 28, 2017  
Amendment to regulations made by the Governor in Council  
pursuant to Section 47A of the *Income Tax Act*

The Governor in Council on the report and recommendation of the Minister of Finance and Treasury Board dated October 25, 2017, and pursuant to Section 47A of Chapter 217 of the Revised Statutes of Nova Scotia, 1989, the *Income Tax Act*, is pleased to amend the *Digital Media Tax Credit Regulations*, N.S. Reg. 441/2007, made by the Governor in Council by Order in Council 2007-601 dated November 21, 2007, to define “interactive digital media product” consistent with the guidelines provided to applicants for the digital media tax credit and to make a housekeeping amendment, in the manner set forth in Schedule “A” attached to and forming part of the report and recommendation, effective on and after November 28, 2017.

**Schedule “A”**

**Amendment to the *Digital Media Tax Credit Regulations*  
made by the Governor in Council pursuant to Section 47A of  
Chapter 217 of the Revised Statutes of Nova Scotia, 1989,  
the *Income Tax Act***

- 1 The *Digital Media Tax Credit Regulations*, N.S. Reg 441/2007, made by the Governor in Council by Order in Council 2007-601 dated November 21, 2007, are amended by repealing subclause 2(1)(e)(iii) and substituting the following subclause:
  - (iii) by interacting with them, the user is provided with a personalized experience in the following ways:
    - (A) they provide feedback to the user by giving a response tailored to the user’s specific input,
    - (B) they allow the user to control or influence their experience in using the product, and
    - (C) they have multiple paths that allow them to adapt to the individual user’s skill level, preferences, decisions, actions, reactions or other input;
- 2 Clause 9(1)(d) of the regulations is amended by striking out “2013” and substituting “2021”.
- 3 Clause 10(1)(c) of the regulations is amended by striking out “2013” and substituting “2021”.

**N.S. Reg. 169/2017**

Made: November 28, 2017

Filed: November 29, 2017

Winter Parking Ban Regulations

Order dated November 28, 2017

Regulations made by the Provincial Traffic Authority  
pursuant to subsection 202(1) of the *Motor Vehicle Act***In the matter of subsection 202(1) of Chapter 293  
of the Revised Statutes of Nova Scotia, 1989, the *Motor Vehicle Act*****-and-****In the matter of an order respecting winter parking of vehicles  
made by the Provincial Traffic Authority pursuant to  
subsection 202(1) of the *Motor Vehicle Act***

I, Michael Croft, Provincial Traffic Authority, pursuant to subsection 202(1) of Chapter 293 of the Revised Statutes of Nova Scotia, 1989, the *Motor Vehicle Act*, hereby make regulations respecting a prohibition on winter parking of vehicles in the form set forth in Schedule "A" attached hereto, effective on the dates set out in the regulations.

Dated and made at Halifax, in the Halifax Regional Municipality, Nova Scotia, this 28th day of November[,] 2017.

sgd: *Michael Croft*

Michael Croft, P. Eng.

Provincial Traffic Authority for the Province of Nova Scotia

**Schedule "A"****Regulations Respecting a Prohibition on Winter Parking of Vehicles  
made by the Provincial Traffic Authority under subsection 202(1)  
of Chapter 293 of the Revised Statutes of Nova Scotia, 1989,  
the *Motor Vehicle Act*****Citation**

1 These regulations may be cited as the *Winter Parking Ban Regulations*.

**Application**

2 These regulations apply to any highway that is subject to the *Public Highways Act*.

**Limitation on parking**

3 Notwithstanding that certain traffic signs have been erected which may permit motor vehicles to park or stand upon sections of highway during the hours stated thereon, an owner, driver or person having control or custody of any vehicle must not park the vehicle upon any highway in Appendix A or any highway in the communities listed in Appendix A

(a) between 1 a.m. and 6 a.m.;

(b) in a manner that hinders, inconveniences or prevents the removal of snow or ice from a

highway unless the vehicle is attended by a person authorized to operate and capable of operating it on a highway; or

- (c) from 1 hour after a snowstorm starts to 2 hours after the snowstorm stops.

#### Determination of boundary

4 For the purposes of these regulations, the boundaries of a community are determined in accordance with the Geographical Names Program established by the Government of Nova Scotia.

#### Exception

5 Section 3 does not apply to any of the following vehicles:

- (a) a motor vehicle registered to a medical practitioner who is registered under the *Medical Act* if all of the following apply:
- (i) the vehicle is parked reasonably near the medical practitioner's office or residence,
  - (ii) the vehicle is immediately available to the medical practitioner for professional calls;
- (b) a motor vehicle parked by a medical practitioner who is registered under the *Medical Act* if all of the following apply:
- (i) the medical practitioner is engaged in their occupation,
  - (ii) the vehicle is parked in reasonable proximity to the location where the medical practitioner is engaged in their occupation;
- (c) a motor vehicle registered to a police department, the Royal Canadian Mounted Police or the Canadian Forces;
- (d) a commercial vehicle parked by a driver for the purpose of loading or unloading merchandise;
- (e) a motor vehicle registered to a public utility as defined in the *Public Utilities Act* that is parked reasonably near the residence of its driver and immediately available for emergency calls.

#### Effective dates

6 These regulations are effective from December 15, 2017, to March 31, 2018, both dates included.

#### Appendix A (Winter Parking Ban Regulations)

##### Annapolis County

Aldred Rd.	Chipman Dr.	Granville Ferry
Amina Dr.	Clementsport Rd.	Hemlock Dr.
Anna Ct.	Colonial Dr.	Hillcrest Ave.
Balcom Cres.	Cook Ave	Krista Dr.
Baxter Ave.	Dodd St.	Kyle Ave.
Beech St.	Elm St.	Lorcon St.
Birch Dr.	Empire St.	M and R St.
Bonavista Dr.	First Ave.	Main St., Meadowvale
Brookside Dr./Pine Grove Cres.	Geiger Dr.	Maple Ave.
	Granville Rd. from Mills Mountain	Martyn Cres.
	Rd. to Bingay Lane (North St.)	Michael Ave.



Nictaux Falls Rd.  
 Nictaux Rd.  
 Oak Dr.  
 Old Runway Dr.  
 Orchard Dr.  
 Penny Lane  
 Pine Ct.  
 Pine Dr.  
 Pleasant St.  
 Pond Dr.  
 Poplar Dr.  
 Rogers Rd.  
 Route 201, Nictaux  
 Route 201, Bridgetown/  
     Carleton Corner  
 Second Ave  
 Seth Dr.  
 South St.  
 Sunset Lane, Nictaux  
 Tasha Dr.  
 Taylor Dr., Nictaux  
 Torbrook Rd.  
 Trunk 10, Nictaux  
 Trunk 10, Nictaux Falls  
 Trunk 1, Paradise  
 Trunk 10, Springfield  
 Valley Rd.  
 Vendora Dr.  
 Village of Lawrencetown  
 Village of Bear River  
 Village Rd.  
 Wanda Lynn Dr.  
 Welton Lane  
 Willow Ave.

### **Antigonish County**

Chisholm Dr.  
 Church St. Extension  
 Grandview Dr.  
 Heritage Dr.  
 Duncan MacIsaac Rd.  
 Mountain View Dr.  
 Ponderosa Dr.  
 Sylvan Valley Lane  
 Sylvan Valley Rd.  
 Tamara Dr.  
 Trinity Lane  
 West River Cross Rd.  
 Whisper Ave.  
 Wild Horse Dr.

### **Cape Breton County**

Cape Breton Regional Municipality

### **Colchester County**

Bass River  
 Belmont  
 Brookfield  
 Brookside  
 Camden  
 Central Onslow  
 Central North River  
 Debert  
 Economy  
 Five Islands  
 Great Village  
 Greenfield  
 Harmony  
 Hilden  
 Londonderry  
 Lower Onslow  
 Lower Truro  
 Masstown  
 Murray Siding  
 North River  
 Old Halifax Rd.  
 Onslow  
 Salmon River  
 Truro Heights  
 Upper Onslow  
 Valley  
 Bible Hill  
 Tatamagouche

### **Cumberland County**

Athol Rd.  
 Biggs Dr., East Amherst  
 Birchwood Place  
 Brookside Dr.  
 D'Orsay Rd.  
 Harmony Heights  
 Hillcrest St.  
 Joggins  
 Maccan  
 Meadow Park Dr.  
 Trunk 2 from Lord Amherst  
     Dr. to MacDonald Rd.  
 Village of River Hebert  
 Village of Pugwash  
 Wallace

### **Digby County**

Francis Dr.  
 Lighthouse Rd. (Digby/Bay  
     View)  
 Trunk 1, Metegan  
 Trunk 1, Comeauville  
 Trunk 1, Church Point  
 Trunk 1, Saulnierville  
 Village of Freeport  
 Village of Weymouth  
 Village of Sandy Cove  
 Village of Westport  
 Village of Bear River

### **Guysborough County**

Village of Guysborough  
 Village of Sherbrooke

### **Halifax Regional Municipality**

Antrim  
 Bayside  
 Bear Cove  
 Beaverbank  
 Black Point  
 Blind Bay  
 Boutilliers Point  
 Brookside  
 Carrolls Corner  
 Chaswood  
 Chezzetcook  
 Conrod Settlement  
 Cooks Brook  
 Dean  
 Dutch Settlement  
 East Chezzetcook  
 East Dover  
 East Jeddore  
 East Lawrencetown  
 East Pennant  
 East Petpeswick  
 East Preston  
 East Ship Harbour  
 Elderbank  
 Elmsdale  
 Elmsvale  
 Fall River  
 Five Island Lake  
 French Village  
 Gaetz Brook  
 Glen Haven  
 Glen Margaret  
 Goodwood

Grand Desert  
 Grand Lake  
 Hacketts Cove  
 Halibut Bay  
 Harrietsfield  
 Hatchet Lake  
 Head of Chezzetcook  
 Head of Jeddore  
 Head of St. Margarets Bay  
 Herring Cove  
 Hubbards  
 Indian Harbour  
 Ingramport  
 Ketch Harbour  
 Lake Echo  
 Lake Egmont  
 Lake Charlotte  
 Lantz  
 Lawrencetown  
 Lewis Lake  
 Lower East Chezzetcook  
 Lower Prospect  
 Lower Tantallon  
 Lower Three Fathom Harbour  
 Lower West Jeddore  
 McGraths Cove  
 Meaghers Grant  
 Middle Musquodoboit  
 Middle Porters Lake  
 Middle Village  
 Mineville  
 Moser River  
 Musquodoboit Harbour  
 Myers Point  
 Oakfield  
 Oldham  
 Ostrea Lake  
 Peggys Cove  
 Pleasant Point  
 Porters Lake  
 Port Dufferin  
 Portuguese Cove  
 Prospect  
 Prospect Bay  
 Queensland  
 Salmon River Bridge  
 Sambro  
 Seabright  
 Seaforth  
 Shad Bay  
 Sheet Harbour  
 Sheldrake Lake  
 Ship Harbour

Smith Settlement  
 Tangier  
 Tantallon  
 Terence Bay  
 Three Fathom Harbour  
 Upper Lakeville  
 Upper Lawrencetown  
 Upper Musquodoboit  
 Upper Sackville  
 Upper Tantallon  
 Watt Section  
 Wellington  
 West Chezzetcook  
 West Dover  
 West Jeddore  
 West Lawrencetown  
 West Pennant  
 West Petpeswick  
 Whites Lake  
 Williamswood

#### Hants County

Brooklyn  
 Colonial Rd., Windsor  
 Currys Corner  
 East Uniacke  
 Ellershouse  
 Elmsdale  
 Enfield  
 Etter Settlement  
 Falmouth  
 Five Mile Plains  
 Garlands Crossing  
 Lantz  
 Lower Nine Mile River  
 Martock  
 Milford  
 Mt. Uniacke  
 Nesbitt Connector from Water  
     St. to Nesbitt St., Windsor  
 Newport Station  
 St. Croix  
 Shubenacadie  
 South Uniacke  
 Three Mile Plains

#### Inverness County

Charles MacLean Rd.  
 Chéticamp  
 Church St.  
 Davis Dr.  
 Grant St.  
 Hilltop Dr.  
 Kings Rd.  
 Lovers Lane  
 Mabou  
 MacKenzie Ct.  
 Village of Port Hastings  
 Village of Inverness

#### Kings County

Aldershot  
 Alice Dr.  
 Auburn  
 Blomidon Crescent  
 Brandywine Dr.  
 Brookside Cres.  
 Cambridge  
 Centreville  
 Coldbrook  
 Davlyn Dr.  
 Dyke View Rd.  
 Elizabeth Dr.  
 Folease Park Dr.  
 Fred Thomas Rd. from Rt. 341  
     north 0.5 km  
 Glooscap Lane  
 Grand Pré  
 Greenwich  
 Hants Border  
 Harry Dr.  
 Kimberley Dr.  
 Kingsport  
 LeMarchant Dr.  
 Merrit Dr.  
 Montgomery Dr.  
 Morris Cres.  
 Murray St.  
 North Kentville  
 North Alton  
 Novawood Dr.  
 Pine St., White Rock  
 Poplar Grove  
 Poplar Dr., Highbury  
 River Dr.  
 Rosalind Dr.  
 Stream Ave.  
 Sunset Dr.

Village of Kingston  
Village of New Minas  
Village of Aylesford  
Village of Canning  
Village of Cornwallis Square  
Village of Greenwood  
Village of Port Williams  
Wayne Rd.  
Windermere Dr.

**Lunenburg**

Village of Chester  
Western Shore  
Village of New Germany

**Queens County**

Village of Brooklyn

**Richmond County**

Arichat  
Petit-de-Grat  
Village of St. Peter's

**Victoria County**

Village of Baddeck